

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re

FTX TRADING LTD., *et al.*,¹

Debtors.

Chapter 11

Case No. 22-11068 (JTD)
(Jointly Administered)

Re: D.I. 4814, 4816, 9539, 9517, 9555, 9473, 9432, 9545,
9550, 9465, 9543, 9504, 9463, 9468
Hearing Date: June 13, 2024, at 12:00 p.m. ET

**FEE EXAMINER'S SUMMARY REPORT
ON FEE REVIEW PROCESS AND FIFTH INTERIM FEE APPLICATIONS**

TO: THE HONORABLE JOHN T. DORSEY
UNITED STATES BANKRUPTCY JUDGE:

The Fee Examiner appointed in the above-captioned chapter 11 cases (the “Fee Examiner”) submits this summary report (the “Report”) pursuant to the *Order (I) Appointing Fee Examiner and (II) Establishing Procedures for Consideration of Requested Fee Compensation and Reimbursement of Expenses* [D.I. 834] (the “Fee Examiner Order”) to advise the Court on the status of the fee review process and to recommend the Court’s approval of the fees and expenses outlined on the attached **Exhibit A** on an *interim* basis, as discussed in detail below. The Fee Examiner is continuing productive discussions with the applicant listed on **Exhibit B**, requesting that application be adjourned to a subsequent hearing date.

Summary of Recommendations

The Fee Examiner has reached consensual agreements, subject to Court approval, with most applicants for the Fifth Interim Fee Period (November 1, 2023-January 31, 2024), including

¹ The last four digits of FTX Trading Ltd.’s and Alameda Research LLC’s tax identification number are 3288 and 4063 respectively. Due to the large number of debtor entities in these Chapter 11 Cases, a complete list of the Debtors and the last four digits of their federal tax identification number is not provided herein. A complete list of such information may be obtained on the website of the Debtors’ claims and noticing agent at <https://cases.ra.kroll.com/FTX>. The principal place of business of Debtor Emergent Fidelity Technologies Ltd is Unit 3B, Bryon’s Commercial Complex, Friars Hill Road, St. John’s, Antigua and Barbuda.

the deferred interim application from the Fourth Interim Fee Period (August 1, 2023-October 31, 2023). *See Fee Examiner's Summary Report on Fee Review Process and Fourth Interim Fee Applications* [D.I. 9157] (the "Fourth Report"); *Fee Examiner's Notice Regarding the Second, Third, and Fourth Interim Fee Applications of Paul Hastings LLP as Counsel to the Official Committee of Unsecured Creditors* [D.I. 13179] (the "Paul Hastings Resolution Notice"). The Fee Examiner's recommended adjustments—all consensual—are outlined on the attached **Exhibit A**.

Status of Reserved Issues

As noted in the Fourth Report, the *Fee Examiner's Summary Report on Fee Review Process and Second Interim Fee Applications Scheduled for Uncontested Hearing on September 13, 2023* [D.I. 2427] (the "Second Report") and the *Fee Examiner's Summary Report on Fee Review Process and Third Interim Fee Applications Scheduled for Uncontested Hearing on December 13, 2023* [D.I. 4492] (the "Third Report"), some concerns remain "Reserved Issues" that may benefit from longer-term, retrospective analysis. Importantly, some of the fee and expense adjustments recommended in this Report include resolution of Reserved Issues from prior fee periods. Those instances are noted in the application-specific discussions below. Other issues remain reserved because they may benefit from continued discussion and analysis, including matters addressed in the recently filed *Report of Robert J. Cleary, Examiner* [D.I. 15545] (the "Examiner Report"), now under review.

Kroll Security Incident

As noted in the Fourth Report, on Saturday, August 19, 2023, the Debtors' claims and noticing agent, Kroll Restructuring Administration ("Kroll"), suffered a security breach during which attackers gained access to certain files containing personal information of claimants. *See*

<https://www.kroll.com/en/about-us/news/security-incident>. Upon learning of the incident, the Debtors immediately engaged Sullivan and Cromwell LLP (“S&C”) and Alvarez & Marsal North America, LLC (“A&M”) to assist in responding to the incident, which included assessing the scope and extent of the incident and notifying and addressing inquiries from interested parties and regulators. The Fee Examiner concluded that the Debtors’ estates should not bear ultimate responsibility for the fees and expenses associated with remediating the data breach. The Fee Examiner understands that the Debtors have been engaged in ongoing discussions with Kroll and/or its insurers for indemnification of all remediation costs. As in the Fourth Interim Fee Period, S&C and A&M have again each agreed to a 20 percent holdback of the fees incurred for their work responding to this incident, and these holdback amounts have been incorporated into the recommended adjustments discussed below and enumerated on **Exhibit A**. The Fee Examiner anticipates that these holdbacks will be released—in full or in part—once the Debtors have been made whole.

**UNCONTESTED APPLICATIONS RECOMMENDED FOR INTERIM COURT
APPROVAL WITH ADJUSTMENTS AND RESERVATIONS OF RIGHTS**

DEBTOR PROFESSIONALS

Sullivan & Cromwell LLP

1. On March 15, 2024, S&C filed the *Fifth Interim Fee Application of Sullivan & Cromwell LLP* for the period from November 1, 2023 through January 31, 2024 [D.I. 9504] (the “S&C Fifth Fee Application”), seeking \$31,584,104.90 in fees and \$44,908.55 in expenses.

2. During the Fifth Interim Fee Period, S&C advised the Debtors on a wide variety of complex matters, including continuing monetization of assets and analysis of avoidance actions. S&C professionals also devoted significant efforts to resolving the IRS claim and working on the revised plan and disclosure statement, among other things.

3. The Fee Examiner identified a number of areas of concern, including possible overstaffing, apparently excessive meeting and hearing attendance, too many attorneys billing to review the Third Circuit's examiner opinion, and various technical and procedural deficiencies with respect to some time entries (including vague and lumped entries). After an extensive exchange of information and discussion, the stipulated adjustments to fees and expenses outlined on **Exhibit A** are sufficient to address the Fee Examiner's concerns, with two continuing Reserved Issues: (1) fees incurred to prepare interim reports and (2) fees devoted to the investigation and prosecution of avoidance actions that may not have been described with sufficient detail to allow for a determination of which avoidance matters they relate to. With those express reservations, the Fee Examiner now recommends Court approval of the S&C Fifth Fee Application, subject to the Reserved Issues and as adjusted and outlined on **Exhibit A**.

Alvarez & Marsal North America, LLC

4. On March 15, 2024, A&M filed the *Fifth Interim Fee Application of Alvarez & Marsal North America, LLC* [D.I. 9517] for the period from November 1, 2023, through January 31, 2024 (the "A&M Fifth Fee Application"), seeking \$36,066,943.30 in fees and \$777,055.66 in expenses.

5. During the Fifth Interim Fee Period, A&M continued performing services related to the Debtors' business operations, claims reconciliation, asset sales, and avoidance actions. A&M professionals expended significant time developing a liquidation analysis and supporting the preparation of the amended plan and disclosure statement.

6. The Fee Examiner identified potentially top-heavy staffing, apparently excessive meeting attendance, improperly documented expenses, and various technical and procedural deficiencies with respect to some time entries (including vague and lumped entries). After an extensive exchange of information and discussion, the stipulated adjustments to fees and

expenses are sufficient to address the Fee Examiner's concerns, with no Reserved Issues. The Fee Examiner recommends the approval of the A&M Fifth Fee Application as adjusted and outlined on **Exhibit A**.

AlixPartners, LLP

7. On March 15, 2024, AlixPartners, LLP ("AlixPartners") filed the *Fifth Interim Application of AlixPartners, LLP, Forensic Investigation Consultant to the Chapter 11 Debtors and Debtors-In-Possession, for Compensation for Professional Services Rendered and Reimbursement of Expenses Incurred for the Period from November 1, 2023, through January 31, 2024* [D.I. 9539] (the "AlixPartners Fifth Fee Application"), seeking \$8,496,064.00 in fees and \$77,680.61 in expenses.

8. As the Debtors' forensic investigation consultant, AlixPartners continued its forensic analysis of financial and accounting data, trading records, and other associated data, the review and analysis of Debtors' historical organizational documents, policies and procedures, and constructing retrospective financial statements and other documents.

9. The Fee Examiner identified a number of areas of concern, including time devoted to fee applications and potentially routine timekeeping tasks, possible over-attendance at meetings, and inadequately documented expenses. After an extensive exchange of information and discussion, the stipulated adjustments to fees and expenses are sufficient to address the Fee Examiner's concerns, with no Reserved Issues. The Fee Examiner is satisfied that the agreed adjustments adequately address all identified issues and now recommends Court approval of the AlixPartners Fifth Fee Application, as adjusted and outlined on **Exhibit A**.

Quinn Emanuel Urquhart & Sullivan, LLP

10. On March 15, 2024, Quinn Emanuel Urquhart & Sullivan, LLP ("Quinn Emanuel") filed the *Fifth Interim Fee Application of Quinn Emanuel Urquhart & Sullivan, LLP*

[D.I. 9543] for the period from November 1, 2023, through January 31, 2024 (the “Quinn Emanuel Fifth Fee Application”), seeking \$7,550,521.65 in fees and \$13,053.32 in expenses.

11. As special counsel to the Debtors, Quinn Emanuel continued assisting the Debtors with investigations into business operations, asset analysis and recovery, avoidance action analysis, and bankruptcy litigation during the Fifth Interim Fee Period.

12. The Fee Examiner identified a number of areas of concern, including time devoted to fee applications and potentially routine timekeeping tasks, possible overstaffing, apparently excessive meeting or hearing attendance, and various technical and procedural deficiencies with respect to certain time entries (including vague and lumped entries). The Fee Examiner also identified a significant amount of time spent on the Daniel Friedberg adversary. After an extensive exchange of information and discussion, the stipulated adjustments to fees and expenses are sufficient to address the Fee Examiner’s concerns, with two continuing Reserved Issues: (1) fees incurred to investigate and draft complaints that may not have been described sufficiently in the time records to allow the Fee Examiner to determine which estate claims the work relates to; and (2) research and litigation work related to the same vaguely-described causes of action. The Fee Examiner now recommends Court approval of the Quinn Emanuel Fifth Fee Application, subject to the Reserved Issues and as adjusted and outlined on Exhibit A.

Landis Rath & Cobb LLP

13. On March 15, 2024, Landis Rath & Cobb LLP (“LRC”) filed the *Fifth Interim Fee Application of Landis Rath & Cobb LLP* [D.I. 9545] for the period from November 1, 2023, through January 31, 2024 (the “LRC Fifth Fee Application”), seeking \$1,286,387.50 in fees and \$23,638.46 in expenses.

14. During the Fifth Interim Fee Period, LRC continued to support the work of other Debtor professionals as Delaware counsel.

15. The Fee Examiner identified a number of areas of concern, including potentially excessive time entry review. LRC has agreed to adjustments to fees that adequately address the Fee Examiner's concerns, with no Reserved Issues. The Fee Examiner now recommends the LRC Fifth Fee Application for Court approval on an interim basis, with the adjustments outlined on the attached **Exhibit A**.

Kroll Restructuring Administration LLC

16. On January 20, 2023, the Court entered the *Order Authorizing Employment and Retention of Kroll Restructuring Administration LLC as Administrative Advisor Nunc Pro Tunc to the Petition Date* [D.I. 544].

17. The Debtors retained Kroll to perform noticing services, to support balloting and certification, to assist with the preparation of schedules of assets and liabilities, and to receive, maintain, record, and otherwise administer proofs of claims and related tasks.

18. On March 15, 2024, Kroll filed the *First Interim Fee Application of Kroll Restructuring Administration LLC, Administrative Advisor to the Debtors, for the Period From December 1, 2022 Through January 31, 2024* [D.I. 9432] (the "**Kroll First Fee Application**"), requesting \$30,215.00 in fees and no expenses.

19. The Fee Examiner's letter report to Kroll identified several areas of concern, including inconsistently recorded meeting times and failure to record time in tenth-hour increments. Kroll has agreed to adjustments to fees that adequately address the Fee Examiner's concerns, and the Fee Examiner now recommends the Kroll First Fee Application for Court approval on an interim basis with the adjustments outlined on **Exhibit A**.

UCC PROFESSIONALS

Paul Hastings LLP

20. On December 15, 2023, Paul Hastings LLP (“Paul Hastings”) filed the *Fourth Interim Fee Request of Paul Hastings LLP* [D.I. 4814] and the *Supplement to the Fourth Interim Fee Application of Paul Hastings* [D.I. 4816] (together the “Paul Hastings Fourth Fee Application”), seeking \$9,565,274.25 in fees and \$298,738.59 in expenses.

21. As noted in the Fourth Report, the Fee Examiner identified significant issues of concern in the Paul Hastings Fourth Fee Application which, added to the Reserved Issues from the two prior fee applications, were anticipated to become a limited objection. *See* Fourth Report at ¶ 36.

22. After extensive informal document discovery and discussion, the Fee Examiner and Paul Hastings reached agreement on a set of global adjustments sufficient to resolve all of the Fee Examiner's concerns regarding the Paul Hastings Fourth Fee Application, as well as the Reserved Issues from the prior two interim fee applications. *See* Paul Hastings Resolution Notice. This resolution recommends the adjustments to the Paul Hastings Fourth Fee Application outlined on the attached **Exhibit A**, along with additional adjustments to be applied to the fifth and sixth interim fee period applications, sufficient to address the Fee Examiner's concerns.

23. The Fee Examiner now recommends the Paul Hastings Fourth Fee Application for Court approval on an interim basis, with the adjustments outlined on the attached **Exhibit A**, with no remaining Reserved Issues.

FTI Consulting, Inc.

24. On March 15, 2024, FTI Consulting, Inc. (“FTI”) filed the *Fifth Interim Fee Request of FTI Consulting, Inc.* [D.I. 9463] and the *Supplement to the Fifth Interim Fee*

Application of FTI Consulting, Inc., Financial Advisor to the Official Committee of Unsecured Creditors, for Allowance of Compensation for Services Rendered and Reimbursement of Expenses for the Period November 1, 2023 Through January 31, 2024 [D.I. 9473] (the “FTI Fifth Fee Application”), seeking \$6,205,426.00 in fees and \$8,057.91 in reimbursement for expenses.

25. During the Fifth Interim Fee Period, FTI continued advising the UCC on the Debtors’ business operations and supporting the cryptocurrency/digital assets monetization process.

26. The Fee Examiner identified a number of areas of concern, including rate increases, retention and fee application time, potential staffing and rate inefficiencies, apparently excessive meeting attendance, and various technical and procedural deficiencies with respect to some time entries (including vague entries).

27. After an exchange of information and discussion about the FTI Fifth Fee Application, the Fee Examiner has resolved all identified issues, including several Reserved Issues. *See* Fourth Report at ¶ 23. As such, the Fee Examiner now recommends Court approval of the FTI Fifth Fee Application on an interim basis, as adjusted and outlined on Exhibit A, with no remaining Reserved Issues.

Young Conaway Stargatt & Taylor, LLP

28. On March 15, 2024, Young Conaway Stargatt & Taylor, LLP (“Young Conaway”) filed the *Fifth Interim Fee Request of Young Conaway Stargatt & Taylor, LLP* [D.I. 9463] and the *Supplement to Fifth Interim Fee Request of Young Conaway Stargatt & Taylor, LLP* [D.I. 9468] (together the “Young Conaway Fifth Fee Application”), seeking \$263,627.50 in fees and \$763.55 in expenses.

29. During the Fifth Interim Fee Period, Young Conaway continued in its role as Delaware counsel to the UCC.

30. The Fee Examiner identified a number of areas of concern, including potentially duplicative attendance at hearings, calls and meetings. After an extensive exchange of information and discussion, Young Conaway has agreed to the adjustments to fees that adequately address the Fee Examiner's concerns. The Fee Examiner now recommends the Young Conaway Fifth Fee Application for Court approval on an interim basis, with the adjustments outlined on the attached **Exhibit A**.

AD HOC COMMITTEE PROFESSIONALS

Eversheds Sutherland (US) LLP

31. On March 15, 2024, Eversheds Sutherland (US) LLP ("Eversheds") filed the *Second Interim Fee Application of Eversheds Sutherland (US) LLP, as Lead Counsel for the Ad Hoc Committee of Non-US Customers of FTX.com, for Allowance of Compensation and Reimbursement of All Actual and Necessary Expenses for the Period from November 1, 2023, Through January 31, 2024* [D.I. 9555] (the "Eversheds Second Fee Application"), seeking \$1,276,656.50 in fees and no expenses.

32. During the Fifth Interim Fee Period, Eversheds advised the *Ad Hoc* Committee (the "AHC") on a wide variety of matters, including the ongoing coin monetization process and the development of the amended plan and disclosure statement.

33. The Fee Examiner identified several areas of concern, including but not limited to potential staffing and rate inefficiencies, excessive meeting attendance, and various technical and procedural deficiencies with respect to some time entries (including vague and lumped entries). The Fee Examiner also noted that Eversheds imposed rate adjustments effective January 1, 2024,

which were apparently authorized in the Eversheds engagement letter,² but not specifically authorized by the Court's *Order Authorizing the Debtors to Enter Into, and Perform Their Obligations Under, the Reimbursement Agreements* [D.I. 3928]. See also *Amended Motion of Debtors to Enter Into, and Perform Their Obligations Under, the Reimbursement Agreements* [D.I. 3373], Ex. B-1. The rate adjustments, therefore, have been designated as a Reserved Issue.

34. Eversheds has agreed to fee adjustments that adequately address the Fee Examiner's remaining concerns, and the Fee Examiner now recommends the Eversheds Second Fee Application for Court approval on an interim basis, with the adjustments outlined on the attached **Exhibit A**.

Morris, Nichols, Arsht & Tunnell LLP

35. On March 15, 2024, Morris, Nichols, Arsht & Tunnell LLP ("Morris Nichols") filed the *Combined Second Monthly and Second Interim Fee Application of Morris, Nichols, Arsht & Tunnell LLP, as Co-Counsel to the Ad Hoc Committee of Non-US Customers of FTX.com, for Allowance of Monthly Compensation and for Reimbursement of All Actual and Necessary Expenses Incurred for the Period from November 1, 2023, Through and Including January 31, 2024* [D.I. 9550] (the "Morris Nichols Second Fee Application"), seeking \$530,595.00 in fees and \$2,533.50 in expenses.

36. During the Fifth Interim Fee Period, Morris Nichols—as Delaware co-counsel—continued to support the *Ad Hoc* Committee in advancing its objectives.

37. The Fee Examiner identified several areas of concern, including but not limited to potential staffing and rate inefficiencies, excessive meeting attendance, and technical and procedural deficiencies with respect to certain time entries (including vague and lumped task

² See *Certification of Sarah E. Paul* [D.I. 9555-2], ¶ 2. The Eversheds engagement letter does not appear in the Court record.

descriptions). The Fee Examiner also noted that Morris Nichols imposed rate adjustments effective January 1, 2024, which were apparently authorized in the Morris Nichols engagement letter,³ but not specifically authorized by the Court's *Order Authorizing the Debtors to Enter Into, and Perform Their Obligations Under, the Reimbursement Agreements* [D.I. 3928]. See also *Amended Motion of Debtors to Enter Into, and Perform Their Obligations Under, the Reimbursement Agreements* [D.I. 3373], Ex. B-1. The rate adjustments, therefore, have been designated as a Reserved Issue.

38. Morris Nichols has agreed to fee adjustments that adequately address the Fee Examiner's remaining concerns, and the Fee Examiner now recommends the Morris Nichols Second Fee Application for Court approval on an interim basis, with the adjustments outlined on the attached **Exhibit A**.

DEFERRED APPLICATION

39. On March 15, 2024, Paul Hastings filed the Fifth Interim Fee Request of Paul Hastings LLP [D.I. 9463] and the Supplement to the Fifth Interim Fee Application of Paul Hastings [D.I. 9465] (together the "Paul Hastings Fifth Fee Application"), seeking \$5,950,867.25 in fees and \$206,325.25 in expenses.

40. In light of the Paul Hastings Resolution Notice, the Fee Examiner and the professional are continuing their discussions regarding the Paul Hastings Fifth Fee Application and request that the application be deferred to a future hearing date, as outlined on **Exhibit B**.

NOTICE

41. Pursuant to ¶ 9(g) of the Fee Examiner Order, the Fee Examiner will serve this Summary Report by e-mail on counsel for the Debtors, on counsel for the Committee, and each

³ See Morris Nichols Second Fee Application, ¶ 37(f). The Morris Nichols engagement letter does not appear in the Court record.

Applicant. The Fee Examiner will also serve this Summary Report upon the U.S. Trustee by e-mail and first-class mail. A copy of this report is available on the website of the Debtors' notice and claims agent at <https://restructuring.ra.kroll.com/FTX/>. The Fee Examiner submits that, in light of the nature of this report, no other or further notice need be given.

CONCLUSION

WHEREFORE, the Fee Examiner respectfully requests the entry of an order, to be submitted by Debtors' counsel under certification, granting the relief requested and such other and further relief as the Court may deem just and proper.

Dated: May 30, 2024.

GODFREY & KAHN, S.C.

By /s/ Mark W. Hancock
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EXHIBIT A

Fourth - Fifth Interim Fee Period Applications

	Applicant	Compensation Period Docket Index Filed Date	Interim Fees Requested	Fee Examiner's Recommended Fee Adjustments		Interim Expenses Requested	Fee Examiner's Recommended Expense Adjustments	Interim Fees Recommended for Approval	Interim Expenses Recommended for Approval
Fourth Interim Fee Period (August 1, 2023 - October 31, 2023)									
1	Paul Hastings LLP <i>Counsel to the Official Committee of Unsecured Creditors</i>	8/1/2023 - 10/31/2023 D.I. 4814, 4816 12/15/2023	\$9,565,274.25	\$325,000.00	FN1	\$298,738.59	\$0.00	\$9,240,274.25	\$298,738.59
Fifth Interim Fee Period (November 1, 2023 - January 31, 2024)									
2	AlixPartners, LLP <i>Forensic Investigation Consultant to the Debtors</i>	11/1/2023 - 1/31/2024 D.I. 9539 3/15/2024	\$8,496,064.00	\$186,986.38		\$77,680.61	\$24,198.69	\$8,309,077.62	\$53,481.92
3	Alvarez & Marsal North America, LLC <i>Financial Advisors to the Debtors</i>	11/1/2023 - 1/31/2024 D.I. 9517 3/15/2024	\$36,066,943.30	\$350,000.00		\$777,055.66	\$25,000.00	\$35,716,943.30	\$752,055.66
4	Eversheds Sutherland (US) LLP <i>Counsel for the Ad Hoc Committee of Non-US Customers of FTX.com</i>	11/1/2023 - 1/31/2024 D.I. 9555 3/15/2024	\$1,276,656.50	\$58,820.12		\$0.00	\$0.00	\$1,217,836.38	\$0.00
5	FTI Consulting, Inc. <i>Financial Advisor to the Official Committee of Unsecured Creditors</i>	11/1/2023 - 1/31/2024 D.I. 9463, 9473 3/15/2024	\$6,205,426.00	\$345,221.60	FN2	\$8,057.91	\$0.00	\$5,860,204.40	\$8,057.91
6	Kroll Restructuring Administration LLC <i>Administrative Advisor to the Debtors</i>	12/1/2022 - 1/31/2024 D.I. 9432 3/15/2024	\$30,215.00	\$2,121.99		\$0.00	\$0.00	\$28,093.01	\$0.00
7	Landis Rath & Cobb LLP <i>Delaware Counsel to the Debtors</i>	11/1/2023 - 1/31/2024 D.I. 9545 3/15/2024	\$1,286,387.50	\$17,391.75		\$23,638.46	\$10.97	\$1,268,995.75	\$23,627.49
8	Morris, Nichols, Arsht & Tunnell LLP <i>Delaware Counsel for the Ad Hoc Committee of Non-US Customers of FTX.com</i>	11/1/2023 - 1/31/2024 D.I. 9550 3/15/2024	\$530,595.00	\$4,313.55		\$2,533.50	\$0.00	\$526,281.45	\$2,533.50
9	Quinn Emanuel Urquhart & Sullivan, LLP <i>Special Counsel to the Debtors</i>	11/1/2023 - 1/31/2024 D.I. 9543 3/15/2024	\$7,550,521.65	\$125,000.00		\$13,053.32	\$1,109.25	\$7,425,521.65	\$11,944.07
10	Sullivan & Cromwell LLP <i>Counsel to the Debtors</i>	11/1/2023 - 1/31/2024 D.I. 9504 3/15/2024	\$31,584,104.90	\$530,000.00		\$44,908.55	\$4,069.70	\$31,054,104.90	\$40,838.85
11	Young Conaway Stargatt & Taylor, LLP <i>Delaware Counsel to the Official Committee of Unsecured Creditors</i>	11/1/2023 - 1/31/2024 D.I. 9463, 9468 3/15/2024	\$263,627.50	\$14,609.25		\$763.55	\$0.00	\$249,018.25	\$763.55

FN1 - The recommended fee adjustment is partially attributable to the agreed resolution of Second, Third, and Fourth Interim Reserved Issues.

FN2 - The recommended fee adjustment is partially attributable to the agreed resolution of First, Second, Third and Fourth Interim Reserved Issues.

EXHIBIT B

Fifth Interim Fee Period Applications Deferred

	Applicant	Compensation Period Docket Index Filed Date	Interim Fees Requested	Fee Examiner's Recommended Fee Adjustments		Interim Expenses Requested	Fee Examiner's Recommended Expense Adjustments	Interim Fees Recommended for Approval	Interim Expenses Recommended for Approval
<i>Fifth Interim Fee Period (November 1, 2023 - January 31, 2024)</i>									
1	Paul Hastings LLP <i>Counsel to the Official Committee of Unsecured Creditors</i>	11/1/2023 - 1/31/2024 D.I. 9463, 9465 3/15/2024	\$5,950,867.25			\$206,325.25			